

# State of South Dakota

EIGHTY-THIRD SESSION  
LEGISLATIVE ASSEMBLY, 2008

811P0553

## HOUSE TAXATION ENGROSSED NO. **HB 1185** - 1/24/2008

Introduced by: Representatives Tidemann, Brunner, Burg, and Halverson and Senators Hansen (Tom) and Hunhoff

1 FOR AN ACT ENTITLED, An Act to establish dedicated funding sources and to deposit the  
2 revenue in the coordinated natural resources conservation fund.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-47B-119 be amended to read as follows:

5 10-47B-119. Any motor fuel consumer may apply for and obtain a refund of fuel taxes  
6 imposed and paid to this state, for motor fuel purchased and used by consumers in motor  
7 vehicles, recreation vehicles, and farm equipment used for nonhighway agricultural purposes  
8 or used in motor vehicles or equipment for nonhighway commercial uses. The portion of this  
9 refund attributed to nonhighway use of motor vehicles shall be calculated by multiplying the  
10 motor vehicle's average miles per gallon during the claim period times the number of  
11 nonhighway miles the vehicle was operated. The average miles per gallon and nonhighway  
12 miles shall be supported by actual individual vehicle fuel disbursement records and odometer  
13 readings. The portion of this refund attributed to nonhighway machinery and equipment shall  
14 be supported by individual vehicle fuel disbursement records. Three cents per gallon of each tax



1 refund shall be deposited in the value added agriculture subfund created in § 1-16G-25 and three  
2 cents per gallon of each tax refund shall be deposited in the coordinated natural resources  
3 conservation fund created in § 38-7-25. For the purposes of this section, the refund applies to  
4 any purchases of motor fuel made after July 1, 1999.

5 Section 2. That § 43-4-21 be amended to read as follows:

6 43-4-21. A fee is hereby imposed at the rate of ~~fifty cents~~ one dollar for each five hundred  
7 dollars of value or fraction thereof upon the privilege of transferring title to real property in the  
8 State of South Dakota, which fee shall be paid by the grantor.

9 Section 3. That § 43-4-25 be amended to read as follows:

10 43-4-25. The proceeds of all fees collected under § 43-4-21 shall be remitted on a monthly  
11 basis with twenty-five cents for each five hundred dollars of value deposited in the coordinated  
12 natural resources conservation fund created in § 38-7-25 and seventy-five cents per five hundred  
13 dollars of value to the credit of the county general fund by the register, who shall obtain a receipt  
14 therefor from the county treasurer and keep such records as may be prescribed by the state  
15 auditor general.